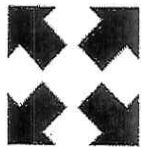


## **EXHIBIT M**



Capital 4

THE POWER OF \$ZERO™ SOLUTION

March 10, 2008

Simon Hughes, Esq  
Houston, Texas

VIA EMAIL

Re: Representation of former Capital4 customers

Dear Simon:

This is to memorialize our recent conversation in which I informed you that Capital 4 does not consent to your representation of Power of \$Zero customers in connection with any claims filed against 3Com, De Lage Landen, or any other person or entity affiliated with the Power of \$Zero program. Please be guided accordingly.

Sincerely,

Dave Dawson  
President  
Capital4, Inc.

cc: Ish Villa-Lobos